

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 9695 Flathead County Coop 15 Flathead

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$0**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	216	1,159,083	403,663	394,688	
2006	197	1,330,977	429,080	410,658	7,985
2007			429,723	410,100	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 171,894

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 5,366
Per-student amount for FY 2006----- 6,756

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Fiscal Year 2007 by this amount: \$0

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005	216	1,159,083	484,726	674,357	
2006	197	1,330,977	527,120	803,857	7,985
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 129,499

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 3,122

Per-student amount for FY 2006----- 4,080

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Flathead County Coop 9695

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Cayuse Prairie Elem 0317						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	78434.57	80633.04
			2XX	Personal Services - Employee Benefits	8801.69	10867.88
			5XX	Other Purchased Services	172.14	35.60
			6XX	Supplies and Materials	312.18	589.49
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	4830.00	5984.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	12798.55	11982.84
District/Coop Totals					105,349.13	110,092.85

Creston Elem 0316

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	12918.91	13511.28
			2XX	Personal Services - Employee Benefits	115.89	211.27
			3XX	Purchased Professional and Technical Services	.00	1431.52
			5XX	Other Purchased Services	.00	1890.24
			6XX	Supplies and Materials	1190.62	697.90
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	.00	3304.76
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1675.79	1921.62
District/Coop Totals					15,901.21	22,968.59

Deer Park Elem 0307

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	22775.64	21745.98
910			1XX	Personal Services - Salaries	4180.86	.00

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Flathead County Coop 9695

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Deer Park Elem 0307						
	01	General Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				2XX Personal Services - Employee Benefits	3487.41	3072.71
910				2XX Personal Services - Employee Benefits	1145.85	.00
				6XX Supplies and Materials	18.37	124.75
910				6XX Supplies and Materials	3173.29	.00
	10	Transportation Fund				
		280	Special Education - Local and State			
			27XX	Student Transportation Services		
				5XX Other Purchased Services	324.30	282.90
	13	Tuition Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				5XX Other Purchased Services	47279.57	38457.28
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				2XX Personal Services - Employee Benefits	4285.44	3499.39
District/Coop Totals					86,670.73	67,183.01

Fair-Mont-Egan Elem 0308

	01	General Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				1XX Personal Services - Salaries	36088.61	38575.46
				2XX Personal Services - Employee Benefits	4337.42	4747.41
				6XX Supplies and Materials	.00	288.75
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				2XX Personal Services - Employee Benefits	5513.74	5851.18
District/Coop Totals					45,939.77	49,462.80

Flathead County Coop 9695

	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				2XX Personal Services - Employee Benefits	17078.84	15918.90
	82	Interlocal Agreement Fund				
		280	Special Education - Local and State			
			21XX	Support Services - Students		

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Flathead County Coop 9695

PRC	Fund	Program	Function	Object	2005 Value	2006 Value	
Flathead County Coop 9695							
82	Interlocal Agreement Fund						
	280	Special Education - Local and State					
		21XX	Support Services - Students				
			1XX	Personal Services - Salaries		113483.18	111246.00
			2XX	Personal Services - Employee Benefits		13.39	2107.98
			5XX	Other Purchased Services		686.85	.00
		24XX	Support Services - School Administration				
			5XX	Other Purchased Services		.00	788.73
		26XX	Operation and Maintenance of Plant Services				
			6XX	Supplies and Materials		.00	6558.20
			District/Coop Totals			131,262.26	136,619.81

Fortine Elem 0529

01	General Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	17150.00		20060.00
			2XX	Personal Services - Employee Benefits	4950.00		8543.00
			3XX	Purchased Professional and Technical Services	600.00		120.00
			5XX	Other Purchased Services	853.50		1207.64
			6XX	Supplies and Materials	408.40		97.50
14	Retirement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	2534.34		2900.59
			District/Coop Totals			26,496.24	32,928.73

Kila Elem 0323

01	General Fund								
	280	Special Education - Local and State							
		1XXX	Instruction						
		1XX	Personal Services - Salaries			19511.00		24863.15	
910	Budget Amendment	1XX	Personal Services - Salaries			703.13		.00	
		2XX	Personal Services - Employee Benefits			3096.21		3853.37	
910	Budget Amendment	2XX	Personal Services - Employee Benefits			225.00		.00	
		3XX	Purchased Professional and Technical Services			.00		100.00	
		6XX	Supplies and Materials			.00		437.72	
910	Budget Amendment	6XX	Supplies and Materials			7.99		.00	
		27XX	Student Transportation Services						
910	Budget Amendment	5XX	Other Purchased Services			3448.90		.00	
10	Transportation Fund								
	280	Special Education - Local and State							

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Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Flathead County Coop 9695

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Kila Elem 0323						
10		Transportation Fund				
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	.00	2259.00
13		Tuition Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	33817.00	25099.00
14		Retirement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3140.86	3806.40
15		Miscellaneous Programs Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
299			1XX	Personal Services - Salaries	2885.56	.00
299			2XX	Personal Services - Employee Benefits	664.44	.00
299			8XX	Other Expenditures	150.00	.00
District/Coop Totals					67,650.09	60,418.64

Marion Elem 0341

01		General Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	40090.00	41278.00
			2XX	Personal Services - Employee Benefits	4979.75	3368.57
			3XX	Purchased Professional and Technical Services	233.50	405.00
			6XX	Supplies and Materials	717.86	522.82
14		Retirement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	5191.87	6000.54
District/Coop Totals					51,212.98	51,574.93

Olney-Bissell Elem 0342

01		General Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	25789.39	29222.10
910			1XX	Personal Services - Salaries	7073.16	.00
			2XX	Personal Services - Employee Benefits	2376.07	3076.33
910			2XX	Personal Services - Employee Benefits	272.08	.00

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PRIME APPLICANT: Flathead County Coop 9695

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Olney-Bissell Elem 0342						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	2064.18	1000.00
910			5XX	Other Purchased Services	1081.22	.00
			6XX	Supplies and Materials	200.00	2175.66
910			6XX	Supplies and Materials	1000.00	.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	49008.57	34479.44
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	5118.52	4524.29
District/Coop Totals					93,983.19	74,477.82

Pleasant Valley Elem 0325

					.00	.00
District/Coop Totals					0.00	0.00

Smith Valley Elem 0324

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	48285.40	53502.75
			2XX	Personal Services - Employee Benefits	4766.46	4074.69
			5XX	Other Purchased Services	34.63	107.25
			6XX	Supplies and Materials	332.83	696.24
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	2500.00	.00
		222X	Educational Media Services			
			5XX	Other Purchased Services	208.90	.00
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	414.23	.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	65024.00	45555.28

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Flathead County Coop 9695

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Smith Valley Elem 0324						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7281.86	8002.54
District/Coop Totals					128,848.31	111,938.75

Somers Elem 0327

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	121179.08	131954.39
			2XX	Personal Services - Employee Benefits	13986.52	15591.62
			3XX	Purchased Professional and Technical Services	575.38	696.00
			4XX	Purchased Property Services	.00	128.91
			5XX	Other Purchased Services	339.73	131.28
			6XX	Supplies and Materials	562.60	367.28
		24XX	Support Services - School Administration			
			5XX	Other Purchased Services	48.60	.00
		25XX	Support Services - Business			
			5XX	Other Purchased Services	.00	230.25
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	5504.11	9440.49
			2XX	Personal Services - Employee Benefits	1146.31	1127.42
			5XX	Other Purchased Services	27231.19	86313.66
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	17834.15	69338.46
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	21582.53	21088.38
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	980.31	1508.74
District/Coop Totals					210,970.51	337,916.88

Swan Lake-Salmon Elem 0486

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Flathead County Coop 9695

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Swan Lake-Salmon Elem 0486						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	114.07	91.54
			6XX	Supplies and Materials	1826.35	1216.73
District/Coop Totals					<u>1,940.42</u>	<u>1,308.27</u>

Swan River Elem 0309

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	36692.40	55012.56
			2XX	Personal Services - Employee Benefits	5314.36	5759.24
			3XX	Purchased Professional and Technical Services	700.00	168.00
			5XX	Other Purchased Services	10.00	.00
			6XX	Supplies and Materials	877.22	1038.06
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	5287.90	7924.73
District/Coop Totals					<u>48,881.88</u>	<u>69,902.59</u>

Trego Elem 0534

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	17305.28	19855.53
			2XX	Personal Services - Employee Benefits	1919.37	2390.89
			5XX	Other Purchased Services	153.93	53.35
			6XX	Supplies and Materials	248.70	485.58
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	2145.44	2491.01
District/Coop Totals					<u>21,772.72</u>	<u>25,276.36</u>

West Valley Elem 1184

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	76540.88	91594.94
			2XX	Personal Services - Employee Benefits	13491.12	19165.04

Linda McCulloch Superintendent
Office of Public Instruction
Division of Special Education
PO Box 202501
Helena, MT 59620

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PRIME APPLICANT: Flathead County Coop 9695

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
West Valley Elem 1184						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	1276.36	.00
			6XX	Supplies and Materials	74.44	393.07
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	.00	761.55
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	500.00	.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	17745.00	52386.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	12576.20	14606.40
District/Coop Totals					122,204.00	178,907.00
Prime Applicant Totals					1,159,083.44	1,330,977.03